

# City of Ionia Income Tax Return

## INDIVIDUAL INCOME TAX RETURN

# 2006

# I-1040

**DUE DATE:**  
**APRIL 30, 2007**

First Name & Middle Initial		Last Name		Your Social Security Number		Your occupation	
Spouse's First Name & Middle Initial		Spouse's Last Name		Spouse's Social Security Number		Spouse's occupation	
Street Address			P.O. Box		Date of Birth		
City or Town		State	Zip Code	State	Spouse's Date of Birth		

### IMPORTANT

**DID YOU FILE A 2005  
IONIA RETURN?**

If yes, is the name(s) and address  
identical to your prior return?

☐ Yes ☐ No If no, explain

### RESIDENCY STATUS

**Part Year Residents must use the Part Year Form. (See Instructions)**

☐ Resident of the City of Ionia ☐ Non-Resident

### FILING STATUS

☐ Married filing joint ☐ Married filing separately ☐ Single or Individual Return

### EXEMPTIONS

Regular	over 65	Blind	Deaf	Disabled	Total
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	A <input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	B <input type="checkbox"/>
Dependents (enter total number listed at right)					C <input type="checkbox"/>
GRAND TOTAL OF EXEMPTIONS					D <input type="checkbox"/> Enter this number on Line 10 below

Name	Social Security Number	Relationship

### INCOME

Wages, Salaries, Tips, etc (Attach W-2s to this form)

1 EMPLOYER'S NAME	LOCATION OF ACTUAL WORK STATION	Ionia Income Tax Withheld	Wages, Etc
1ST W-2		.00	.00
2ND W-2		.00	.00
3RD W-2		.00	.00
2 Enter Totals		2a .00	2b .00

3 Total interest and dividend from federal form 1040 and 1040A (RESIDENTS ONLY)

4 LESS: Interest on obligations of the United States or subordinate units

5 SUBTRACT Line 4 from line 3

6 Income or loss from business, sales, rentals, partnerships, capital gains and state lottery winnings, etc. From Page 2, Line B5

7 TOTAL - ADD LINES 2b, 5 and 6

8 LESS DEDUCTIONS - From Page 2, Line C5

9 TOTAL - SUBTRACT Line 8 from Line 7

10 LESS: Amount for exemptions Enter number of exemptions from D above ( ) X \$700 =

11 TOTAL - income subject to tax SUBTRACT line 10 from line 9

12 CITY OF IONIA TAX: Multiply Line 11 by .01 for Residents, .005 for Non-residents.

### PAYMENTS AND CREDITS

13 a. Tax withheld by employers from line 2a above - Attach W-2s to this form.

b. 2006 Estimated tax payments and credits from 2005 tax returns

c. Credit for income tax paid to another Michigan City - RESIDENTS ONLY (Use Worksheet on page 12)

OTHER CITY'S RETURN MUST BE ATTACHED TO RECEIVE CREDIT

d. Other credits - EXPLAIN IN ATTACHED STATEMENT

e. TOTAL - Add lines 13 a, b, c and d

### REFUND

Amounts less than \$1.00 are not refunded or credited

14 IF YOUR PAYMENTS (LINE 13e) ARE LARGER THAN YOUR TAX (LINE 12) ENTER 13e MINUS 12

**OVERPAYMENT**

A I wish to donate to the Youth Recreation Program Check this box

☐ and enter here

14A .00

B I wish to donate to the Historic Ionia Theater Check this box

☐ and enter here

14B .00

C I wish to donate to the Ionia Community Library Check this box

☐ and enter here

14C .00

D Please refund this amount to me

14D .00

E Please credit this amount to my 2007 estimated tax liability

14E .00

Have your refund directly deposited! See Instructions Page 4 or 9 and fill in 14F, 14G and 14H.

F Account number

G Routing number

H Type: ☐ Checking ☐ Savings

### TAX DUE

**MAKE CHECKS PAYABLE TO CITY OF IONIA**

No payment is necessary if tax due is under \$1.00

15 IF YOUR TAX (LINE 12) IS LARGER THAN YOUR PAYMENTS (LINE 13e) ENTER 12 MINUS 13e

**TAX DUE**

Amounts due and not paid by April 30, 2007 are subject to interest and penalty.

15 .00

PAY IN FULL WITH RETURN

Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief it is true, correct and complete.

**PLEASE SIGN HERE**

Your signature

Date

Spouse's signature

Date

Signature of preparer other than taxpayer. This return

Date

is based on all information of which I am knowledgeable.

Phone number of preparer: ( )

☐ Check here to give us permission to discuss your tax return with preparer

MAIL COMPLETED RETURN TO CITY OF IONIA, PO BOX 512, IONIA MI 48846

I-1040 page 1

(SEE THE INSTRUCTIONS FOR LINE BY LINE INFORMATION)

**SCHEDULE B-OTHER INCOME**

(Income or loss from business, sales, rentals, partnerships, capital gains, lottery)

**B1 INCOME OR LOSS FROM BUSINESS**

DBA: \_\_\_\_\_

a **RESIDENT** enter total from your Federal 1040 Form and attach all Schedule Cs

B1a .00

b **NON-RESIDENT** use the Schedule I-1040-BA and attach all Schedule Cs

B1b .00

**B2 INCOME OR LOSS FROM SALE OR EXCHANGE OF PROPERTY**

Attach a schedule with the following: Description, Date Acquired, Date Sold, Total Gain or Loss, and Taxable Gain or Loss

a **RESIDENT**: Portion of gain or loss which occurred after January 1, 1994

B2a .00

b **NON-RESIDENT**: Portion of gain or loss on sale of property located in Ionia which occurred after January 1, 1994

B2b .00

**B3 RENTALS AND SUPPLEMENTAL INCOME (Attach copies of your related federal schedules)**

a Rents (NON-RESIDENT exclude portion earned outside Ionia)

B3a .00

b Partnership income (NON-RESIDENT exclude income or loss on partnerships located outside Ionia)

DBA: \_\_\_\_\_

B3b .00

c Corporate distributions (do not enter Sub S corp profit or loss they must file I-1120)

Corporation name and ID # \_\_\_\_\_

B3c .00

d Other (Identify and attach schedules or documentation)

B3d .00

e TOTAL INCOME FROM RENTS AND OTHER SUPPLEMENTAL INCOME

B3e .00

**B4 OTHER ADDITIONS TO INCOME (Attach copies of your related federal schedules)**

a Operating Loss or Capital Loss carryovers relating to prior to January 1, 1994

B4a .00

b Other (Attach explanation and appropriate federal schedules)

B4b .00

c TOTAL OTHER ADDITIONS TO INCOME (add Lines a and b)

B4c .00

**B5 TOTAL FOR SECTION B** Add B1, B2, B3e and B4c. Enter here and on line 6 of page 1.

B5 .00

**SCHEDULE C - DEDUCTIONS****C1 EXCLUDABLE WAGES - NON-RESIDENTS ONLY** (For wages from W-2s earned 100% outside the city limits of Ionia.)

C1 .00

**C2 PARTIALLY EXCLUDABLE WAGES - NON-RESIDENTS ONLY** (Wages earned partially outside the City)

(NOTE: Enter the amount from Schedule A worksheet and attach worksheet and verification to I-1040)

C2 .00

**C3 IRA CONTRIBUTION** as allowed on Federal return**RESIDENTS** -ENTER THE AMOUNT FROM YOUR FEDERAL TAX RETURN

a IRA deduction (attach supporting documentation)

C3a .00

**NON-RESIDENTS** must allocate these deductions

b Percentage of wages earned inside Ionia . See instructions. (attach supporting documentation)

C3b %

c Allowable deduction

C3c .00

**C4 OTHER DEDUCTIONS** - as allowed in the city income tax ordinance

a Deduction (Specify type of deduction and attach supporting documentation)

C4a .00

b Percentage of wages earned inside Ionia (see instructions)

C4b %

c Allowable deduction

C4c .00

**C5 TOTAL DEDUCTIONS** add Lines C1, C2, C3c, and C4c and enter here and on Line 8 of Page 1

C5 .00

**SCHEDULE D - OTHER INFORMATION**

Use this space to explain why you didn't file a 2005 city return, or to explain any other circumstances which you believe will help us in processing your return.

**SCHEDULE A****2006****SCHEDULE A - NON-RESIDENTS ONLY**(To allocate the wages that were earned inside the city limits of Ionia)

Wages, etc., earned partly outside Ionia by non-residents only: (If you need to allocate more than 1 W-2, please put this information on an attached sheet of paper)

**\*\*ATTACH DOCUMENTATION TO VERIFY INFORMATION PROVIDED\*\***

Employer Name:

a. Actual number of days or hours paid by employer	
b. Less vacation, holiday & sick days or hours	
c. Actual number of days or hours worked	
d. Actual number of days or hours worked in City	
e. Percentage of days or hours worked in City (divide line d by line c)	%
f. Wages from employer (Box 1)	\$ .00
g. Wages earned in City (multiply line f by line e)	\$ .00
<b>A</b> Excludable wages (line f minus line g) Enter this total on I-1040 Page 2 Line C2	\$ .00

This schedule calculates how much of your W-2 Box 1 wages (that were earned both inside and outside the City of Ionia) can be excluded from city income tax.

If 100% of the wages from an employer were earned outside Ionia use Schedule C, line C1 on page 2 of the I-1040

**INSTRUCTIONS**

Enter employers name (If you have more than one W-2 with wages earned both inside and outside the City of Ionia use a separate sheet of paper to calculate the excludable wages from each employer).

- a. Enter the actual number of days or hours paid by employer.
- b. Enter the number of days or hours paid as vacation, holiday and sick days.
- c. Enter the actual number of days or hours worked (line a less line b)
- d. Enter the actual number of days or hours worked in the City
- e. Percentage of days or hours worked in the City (divide line d by line c)
- f. Wages from employer (Box 1 of W-2)
- g. Wages earned in City (multiply line f by line e)

- A** Excludable wages from employer (line f minus line g)  
**Enter excludable wage total on Page 2 of the I-1040 Line C2 of Schedule C - Deductions**

**NOTE: EXCLUDABLE WAGE DEDUCTION WILL BE DISALLOWED UNLESS WORKSHEET A AND DOCUMENTATION TO VERIFY ARE ATTACHED TO THE I-1040.**

Documentation would include the following: transfer papers, a letter from your personnel office, etc., which substantiates your allocation.

**ATTACH A COPY OF THIS FORM TO YOUR CITY INCOME TAX RETURN**

**I-1040A**